P IE-

(195) Department.

M.S SERIES.

G.O. No. 2712

Dated 16 8 53.

FOR MYSORE STATE

[Despatch' Abstract.]

M/s. Taxation - Madurai DT — Buses of M/s Southern Roadways Ltd belong to Madura- Sanctioned Excess tax paid - Refund

A b s t r a c t.

MOTOR VEHICLES - Taxation - Madurai district - Bus MDU 1451 belonging to Messrs. Southern Roadways Ltd., Madurai - Excess tax paid - Refund - Sanctioned.

Home Department.

G.O.Ms.No.2712. Dated the 26th August, 1953.
Read the following:--

From Messrs. Southern Roadways Ltd., Madurai letter dated 21--3--1953.
From the Collector of Madurai, Ref.No.8229/0/53/B3 dated 20--4--1953.
From the Secretary, Central Road Traffic Board, No.18608/53/G2 dated 5--6--1953.

O r d e r:

The Collector of Madurai is informed that under article 96 of the First Schedule to the Indian Limitation Act, 1908, the period of limitation in the case of a suit for relief on the ground of mistake is three years from the date when the ~~mistake is three years from the date when the mistake~~ becomes known to the plaintiff. The claim for relief should therefore be made within three years from the date when the mistake came to light. This has been made clear in G.O.Ms.No.836, Home, dated 1st March, 1947 under which refund of excess motor vehicles tax paid is admissible if the claim for refund is made within three years, in cases where payment is made by mistake. In the present case, excess payment has been made by Messrs. Southern Roadways Limited, Madurai for the period from 1st October 1941 to 30th June, 1949 and the claim for refund was made on 3rd October 1949. As it is difficult to maintain that the petitioners knew their mistake more than three years prior to 3rd October, 1949 when they claimed the refund, the Government are advised that the claim should be held to have been made within the time specified in Article 96 of the First Schedule to the Limitation Act. In the circumstances the Collector of Madurai is requested to sanction the refund of excess tax paid by Messrs. Southern Roadways Limited, Madurai for the period from 1st October, 1941 onwards in respect of their vehicle MDU 1451.

2. The Administrative Officer, Southern Roadways Limited, Madurai is informed that orders sanctioning refund of excess tax wrongly paid in respect of bus MDU 1451 from 1st October 1941 will be issued by the Collector of Madurai.

(By order of the Governor of Madras).

G. Gopalakrishna Naidu,
Deputy Secretary to Government.

To
The Collector of Madurai. (with enclosure) by regd.post.
The Secretary, Central Road Traffic Board, Madras-8.
The Accountant General, Madras through the Finance Department.
The Administrative Officer, Southern Roadways Ltd., 21, Goods Shed Road, Madurai. (para 2 only)

Mysore State True copy / Forwarded / By Order.

Superintendent